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ABSTRACT

As an aid to Maryland community colleges, procedures are outlined for approximating and reporting discipline cost data required for internal decision-making and for the statewide coordination of community college planning. A discussion of the development of costing standards, which are based on a cost analysis model developed by the National Association of College and University Business Officers, is followed by an enumeration of the management benefits accrued through the state's uniform discipline cost analysis (DCA). The manual next describes the procedures for assigning Higher Education General Information System (HEGIS) codes to community college courses and then defines the costs to be estimated for each course and for each aggregate of courses with the same HEGIS code. An explanation is then provided of the use of standardized worksheets in determining costs for faculty compensation, additional direct instructional costs, and indirect costs. The final Discipline Cost Report is then described as it is to be submitted to the Maryland State Board for Community Colleges by each institution. The manual concludes with a description of the computer programs available to the colleges in the preparation of DCA reports and an outline of the management information reports prepared by the Board on the basis of DCA findings. Worksheets and sample reports are appended. (JP)

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DISCIPLINE COST ANALYSIS MANUAL

MARYLAND COMMUNITY COLLEGES

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June 1980

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FOREWORD

This Discipline Cost Analysis Manual is a description of the procedures which need to be followed to provide the kinds of discipline-based cost data which is useful for internal management decision-making and for State-level coordination among the community colleges in Maryland

The Discipline Cost Reports, resulting from the analysis, are not a panacea for all of the financial and human resource allocation problems faced or to be faced by the community colleges in Maryland. They do not make decisions relating to the staffing and financing of community colleges easier. What they do, however, is display financial resources used in relation to one measure of output and provide those who must make judgments with an insight into what is being acquired through the expenditure of educational dollars.

Discipline cost data can be used to arrive at an approximation of the cost of a curriculum, but it is not program cost data. No attempt is made to trace students through the myriad of courses which make up their program; and, therefore, the discipline costs in Maryland's community colleges should not be compared to program costs at other institutions.

This volume replaces a previous publication (1973) which was called Cost Analysis. The standards and principles which were the basis of the earlier publication continue to serve, with few exceptions, as the foundation of this publication. The major objective of the task force, which worked on the current Cost Analysis Manual, was the resolution of certain issues involving definitions and procedures which had arisen during the years so that greater consistency in data reported would be achieved. The task force believes that the process of cost analysis for Maryland's community colleges is an evolutionary one and that other issues will come to the surface in the future and will need to be addressed through updates of this Manual.

The State Board for Community Colleges wishes to acknowledge the countless hours devoted to discipline cost analysis by business officers, academic deans, institutional researchers, and data processing personnel. The Board believes that their efforts will be well rewarded through the kinds of information it can provide in return for those efforts.

Brent M. Johnson
Executive Director

CONTENTS

Foreword vii

Chapter 1 Costing Standards . . . . . 1-1 to 1-4

Chapter 2 Uses of Cost Data . . . . . 2-1 to 2-2

Chapter 3 Assigning HEGIS Codes . . . . . 3-1 to 3-17

Chapter 4 Accumulating Cost Data for Report Preparation . . . 4-1 to 4-7

Chapter 5 Reporting Cost Data . . . . . 5-1 to 5-6

Chapter 6 Computer Programs for the Discipline Cost Analysis 6-1

Chapter 7 State Board for Community Colleges Reports . . . . 7-1 to 7-2

Appendices A. Cost Analysis Worksheet A-1

B. Discipline Cost Worksheet B-1

C. Discipline Cost Report C-1

D. Workload Analysis Form D-1

E. SBCC Program Data Monitoring System Sample E-1

F. SBCC Reports . . . . . F-1 to F-7

Chapter I

COSTING STANDARDS

Underlying the measurement and reporting of cost information are certain basic principles or standards. These standards are evaluative in nature; and, given the present state of the art, the cost analysis model employed by community colleges in Maryland recognizes the twelve basic standards published in College and University Business Administration as the foundation for the measurement and reporting of cost data. These standards are reprinted from College and University Business Administration by permision of the National Association of College and University Business Officers.

Costing Standard #1

The Purposes for which Cost Information Is to be Used Should Determine the Framework Within which Cost Information is Developed

Costs are determined to satisfy specific purposes for which cost information is needed. A clear definition of these purposes is needed in order to specify the cost determination approach to be used.

Costing Standard #2

Cost Information Should be Based On the Accrual Method of Accounting

Two methods of determining cost are the cash basis method and the accrual basis method. The cash basis method of accounting recognizes expenditures when cash is paid, whereas accrual accounting recognizes expenditures when materials are used and services are performed. To provide valid and consistent cost, the accrual method of accounting should be used, applying the concept of materiality.

Costing Standard #3

Cost Data Should Be Reconcilable To Official Financial Accounting Data

Reconciliation to official financial accounting records is necessary to insure the validity of cost records. (Reconciliation is the process of identifying and giving appropriate consideration to differences in two or more sets of data.)

Costing Standard #4

Nonfinancial Data Should Be Reconcilable
To Official Institutional Records

Reconciliation of nonfinancial data to the official records of the institution is necessary to insure the validity of cost data when such nonfinancial data are used in the cost determination process. (Reconciliation is the process of identifying and giving appropriate consideration to differences in two or more sets of data.)

Costing Standard #5

Definitions Used in Cost Determinations
Should Be Applied Uniformly

Uniform definitions should be employed during the cost determination process and from period to period to achieve reliable cost information.

Costing Standard #6

Cost Information and Related Costing Units
Should Cover the same Period

Cost determination for a particular period should be related to the units of service provided during that same period.

Costing Standard #7

Cost Information Should be Consistently Determined

Cost information used in any cost study must be consistently determined for all periods included and for all organizational units included. Cost data will not be comparable unless consistently determined. Consistency depends on uniform definitions, methods, and interpretations as well as judgments exercised in the cost determination process.

Costing Standard #8

Cost Should be Attributed to a Cost Objective
Based on a Causal or Beneficial Relationship

Meaningful and dependable cost determinations require that costs be assigned to cost objectives according to identifiable relationships that logically and reasonably cause the cost to occur or that result in benefits received by the cost objective.

Costing Standard #9

Indirect Cost Should be Allocated
Based on Quantitative Measures
That can be Applied in a Practical Manner

The bases of allocation of indirect cost should involve the use of those quantitative measures which best represent the relationship of cost to the cost objective, with the result that indirect costs are equitably distributed. There are instances when the most equitable distribution may not be the most practical, both in terms of time and related expense involved in collecting and tabulating quantitative measures. In such cases, the most practical measure should be selected, provided the results are not materially different.

Costing Standard #10

Common Cost Incurred to Provide Two or More Services
Should be Allocated in an Equitable Manner

Allocation of common costs to joint services, which are cost objectives, should be based on a logical relationship of the several services to one another and to the nature and circumstances of the costs incurred. It should be recognized that separate costing of jointly produced services is subjective and the bases available to allocate joint costs are arbitrary.

Costing Standard #11

Capital Cost of a Cost Objective
Should Reflect the Applicable Expired Capital Cost
of the Period

Capital Cost of a cost objective should reflect applicable expired cost determined on the basis of the estimated useful life of the asset being depreciated.

Note: The cost analysis model used by Maryland community colleges does not include expired capital costs.

Costing Standard #12

Cost Information Should be Accompanied by a Disclosure Statement

Explanatory disclosures necessary to provide the user with a clear understanding of the previously established, intended use of cost information should accompany the reporting of such information. Disclosures should encompass the costing method and approach used, the cost definition used, the types of cost included, identification of cost objectives and costing units, and other information pertinent to the cost determination effort.

Chapter 2

USES OF COST DATA

A Uniform Discipline Cost Analysis (DCA) system is considered important for internal management purposes as well as a means of fulfilling the requirements of the State Board for Community Colleges Program Monitoring requirements.

The DCA data provide the community colleges with important information that will aid their planning and budgeting processes, and it also provides the Board and the community colleges with a financial basis for evaluating programs.

Uses of DCA data by the community colleges:

- To facilitate the decision-making process related to efficient/inefficient class size.
- To aid in long-range planning for curriculum development.
- To estimate the cost of each curriculum for a single student taking the entire program.
- To provide a basis for resource allocation among disciplines, departments, divisions, courses, etc.
- To help in the process of budget preparation, review, and evaluation.
- To provide a basis for funding requests.
- To aid departments, divisions, clusters, etc. by providing financial and enrollment data needed for review and evaluation.
- To provide comparable information which can be used in making judgments between alternative courses of action.
- To focus attention on competition for resources and thus force careful review of relative effectiveness.
- To prepare for possible reduction planning by providing a data base for alternative strategies.

Uses of DCA data by the State Board for Community Colleges:

- To provide the community colleges with the kind of financial information that can aid in the solution of problems relating to the allocation of human and financial resources.

- To provide the community colleges with systemwide data on the cost per full-time equivalent student by HEGIS discipline.
- To report systemwide trends in full-time equivalent student enrollment and the cost per full-time equivalent student.
- To provide each community college with trend reports showing full-time student enrollment and the cost per full-time equivalent student over a series of years.
- To aid in the process of evaluating academic programs. (See Appendix E for a sample page from the State Board for Community Colleges Program Data Monitoring System.)
- To provide each community college with the cost per student credit hour (by discipline) in terms of dollars adjusted for changes in the higher education price index. (It is anticipated that this kind of information will be built into the Board's Program Data Monitoring System. See Appendix E.)
- To provide each community college with discipline cost data related to other community colleges of similar size.

Chapter 3

ASSIGNING HEGIS COURSE CODES

A set of conventions have been adopted to aid in the assignment of HEGIS course codes to each course taught at each community college. The conventions are designed to minimize the problem of having the same course at different community colleges assigned different course codes and thereby distorting comparisons of cost data. Once codes have been assigned, they will be used consistently year after year and there will be no need for changes unless errors in classification are discovered. New courses offered for the first time at a community college will have to be assigned a course code. The conventions are described below and are followed by the HEGIS Taxonomy (sorted by both number and HEGIS discipline). Should a community college have questions about the assignment of a HEGIS course code number, it is urged to contact the State Board for Community Colleges so that Statewide consistency can be maintained in the classification of courses.

In order to assign HEGIS course codes, the following materials are necessary: college catalog, current SBCC Program Inventory for the college, and the HEGIS Taxonomy shown below.

Procedure

Compare each catalog heading in the course description section with the SBCC Program Inventory for career programs at the college. Career programs are numbered 5001-01 through 5599-09. If the heading matches the program name in the SBCC Program Inventory, use the HEGIS number shown on the SBCC Program Inventory for all courses under that heading. If there is no match between the heading and the Program Inventory, use a number from 0100-01 through 4902-01 as shown below.

> For example, assume the catalog course description has the heading Earth Science. Consult the SBCC Program Inventory for career programs. There is no career program at the college called Earth Science, and thus the number 1917-01 is chosen from the 0100-01 through 4902-01 listed below.
>
> For example, if the heading says Nursing, the number 5208-01 would be used since the SBCC Program Inventory has that program for the college.

Courses for Career and Transfer Programs

The above procedure applies even if the same catalog heading is used to describe courses that serve both career and transfer programs at the college. The reason for this rule is that only a minority of our students transfer and the career designation brings the data closer to reality.

For example, if a college has a transfer program in Business Administration and a career program in Business Management, the courses shown under a business heading would carry the career program number.

Several Career Programs Under One Heading

If a heading includes courses for several different career programs, compare the course titles with the SBCC Program Inventory, numbers 5001-01 through 5599-03. If the course title is closely related to a program in the SBCC Inventory, use the HEGIS number shown on the SBCC Program Inventory for the course. Otherwise, use a number from 0100-01 through 4902-01.

For example, a community college has a heading simply for Business. Under this heading are courses in Real Estate, and the college has a program in Real Estate. Courses directly related to Real Estate would carry the Real Estate code number.

HEGIS Codes

Six digit codes are used in the Discipline Cost Analysis. The reason is to allow more attention to detail and to make the data more consistent with other data in the Program Data Monitoring System. Enrollment and follow-up data are reported by six-digit codes.

As a case in point, 5004 designates ten different career programs. Unless the -06 suffix is used, costs for Real Estate courses (5004-06) are lumped with several other marketing and distribution courses. Also, the use of a suffix enables distinctions among XX99 codes. Otherwise, costs for a Nuclear Medicine course (5299-02) would be lumped with costs for a Physician's Assistant course (5299-08).

Special Cases

The HEGIS Taxonomy contains separate classifications for Remedial/Developmental English (1550-01) and Remedial/Developmental Mathematics (1750-01). The definitions of remedial hinges on course goals and content and not on whether credit is given.

Interdisciplinary Studies are coded as 4901-01, and Human Development, including career planning, is coded 4902-01.

The following courses are coded according to the discipline with which they are affiliated: Cooperative Education, Field Work, Community Experiences, Independent Study. Cooperative Education in Automotive Technology, for example, is 5306-01. Cooperative Education, Field Work, Community Experiences, and Independent Study, which are not associated with specific disciplines, are coded 4903-01.

HEGIS TAXONOMY

0101-01	AGRICULTURE, GEN
0102-01	AGRONOMY
0103-01	SOILS SCIENCE
0104-01	ANIMAL SCIENCE
0105-01	DAIRY SCIENCE
0106-01	POULTRY SCIENCE
0107-01	FISH, GAME & WILDLIFE MGMT
0108-01	HORTICULTURE
0110-01	AGRICULTURAL & FARM MNGMT
0109-01	ORNAMENTAL HORTICULTURE
0111-01	AGRICULTURAL ECONOMICS
0112-01	AGRICULTURAL BUSINESS
0113-01	FOOD SCIENCE & TECH
0114-01	FORESTRY
0115-01	NATURAL RESOURCES MNGT
0116-01	AGRICULTURE & FORESTRY TECH
0117-01	RANGE MANAGEMENT
0199-01	OTHER, AGRIC & NAT RESOURCES
0201-01	ENVIRONMENTAL DESIGN, GEN
0202-01	ARCHITECTURE
0203-01	INTERIOR DESIGN
0204-01	LANDSCAPE ARCHITECTURE
0205-01	URBAN ARCHITECTURE
0206-01	CITY, COMM, & REGIONAL PLNG
0299-01	OTHER, ARCH & ENVIR DESIGN
0301-01	ASIAN STUDIES, GENERAL
0302-01	EAST ASIAN STUDIES
0303-01	SOUTH ASIAN STUDIES
0304-01	SOUTHEAST ASIAN STUDIES
0305-01	AFRICAN STUDIES
0306-01	ISLAMIC STUDIES
0307-01	RUSSIAN & SLAVIC STUDIES
0308-01	LATIN AMERICAN STUDIES
0309-01	MIDDLE EASTERN STUDIES
0310-01	EUROPEAN STUDIES, GENERAL
0311-01	EASTERN EUROPEAN STUDIES
0312-01	WEST EUROPEAN STUDIES
0313-01	AMERICAN STUDIES
0314-01	PACIFIC AREA STUDIES
0399-01	OTHER, AREA STUDIES

0401-01	BIOLOGY, GENERAL
0402-01	BOTANY, GENERAL
0403-01	BACTERIOLOGY
0404-01	PLANT PATHOLOGY
0405-01	PLANT PHARMACOLOGY
0406-01	PLANT PHYSIOLOGY
0407-01	ZOOLOGY, GENERAL
0408-01	PATHOLOGY, HUMAN & ANIMAL
0409-01	PHARMACOLOGY, HUMAN & ANIMAL
0410-01	PHYSIOLOGY, HUMAN & ANIMAL
0411-01	MICROBIOLOGY
0412-01	ANATOMY
0413-01	HISTOLOGY
0414-01	BIOCHEMISTRY
0415-01	BIOPHYSICS
0416-01	MOLECULAR BIOLOGY
0417-01	CELL BIOLOGY
0418-01	MARINE BIOLOGY
0419-01	BIOMETRICS & BIOSTATISTICS
0420-01	ECOLOGY
0421-01	ENTOMOLOGY
0422-01	GENETICS
0423-01	RADIOBIOLOGY
0424-01	NUTRITION, SCIENTIFIC
0425-01	NEUROSCIENCES
0426-01	TOXICOLOGY
0427-01	EMBRYOLOGY
0499-01	OTHER, BIOLOGICAL SCIENCES
0501-01	BUSINESS & COMMERCE, GEN
0502-01	ACCOUNTING
0503-01	BUSINESS STATISTICS
0504-01	BANKING & FINANCE
0505-01	INVESTMENTS & SECURITIES
0506-01	BUSINESS MNGMT & ADMIN
0507-01	OPERATIONS RESEARCH
0508-01	HOTEL & RESTAURANT MNGMT
0509-01	MARKETING & PURCHASING
0510-01	TRANSPORTATION & PUBLIC UTIL
0511-01	REAL ESTATE
0512-01	INSURANCE
0513-01	INTERNATIONAL BUSINESS
0514-01	SECRETARIAL STUDIES
0515-01	PERSONNEL MANAGEMENT
0516-01	LABOR & INDUSTRIAL RELATIONS
0517-01	BUSINESS ECONOMICS
0599-01	OTHER, BUSINESS & MNGMT

0601-01	COMMUNICATIONS, GENERAL
0602-01	JOURNALISM
0603-01	RADIO/TELEVISION
0604-01	ADVERTISING
0605-01	COMMUNICATION MEDIA
0699-01	OTHER, COMMUNICATIONS
0701-01	COMPUTER & INFO SCIENCES, GEN
0702-01	INFO SCIENCES & SYSTEMS
0703-01	DATA PROCESSING
0704-01	COMPUTER PROGRAMMING
0705-01	SYSTEMS ANALYSIS
0799-01	OTHER, COMP & INFO SCIENCES
0801-01	EDUCATION, GENERAL
0802-01	ELEMENTARY EDUC, GENERAL
0803-01	SECONDARY EDUC, GENERAL
0804-01	JUNIOR HIGH SCHOOL EDUC
0805-01	HIGHER EDUCATION, GENERAL
0806-01	JR & COMMUNITY COLLEGE EDUC
0807-01	ADULT & CONTINUING EDUC
0808-01	SPECIAL EDUCATION, GEN
0809-01	ADMIN OF SPECIAL EDUCATION
0810-01	EDUC OF THE MENTALLY RETARDED
0811-01	EDUCATION OF THE GIFTED
0812-01	EDUCATION OF THE DEAF
0813-01	EDUC OF THE CULTURALLY DISADVAN
0814-01	EDUC OF THE VISUALLY HANDICA
0815-01	SPEECH CORRECTION
0816-01	EDUC OF THE EMOTIONALLY DIST
0817-01	REMEDIAL EDUCATION
0818-01	SPECIAL LEARNING DISABILITIES
0819-01	EDUC OF PHYSICALLY HANDICAP
0820-01	EDUC OF MULTIPLE HANDICAPPED
0821-01	SOCIAL FOUNDATIONS
0822-01	EDUCATIONAL PSYCHOLOGY
0823-01	PRE-ELEMENTARY EDUC
0824-01	EDUC STATISTICS & RESEARCH
0825-01	EDUC TESTING, EVAL & MEASURE
0826-01	STUDENT PERSONNEL
0827-01	EDUCATIONAL ADMIN
0828-01	EDUCATIONAL SUPERVISION
0829-01	CURRICULUM & INSTRUCTION
0830-01	READING EDUCATION
0831-01	ART EDUCATION
0832-01	MUSIC EDUCATION
0833-01	MATHEMATICS EDUCATION
0834-01	SCIENCE EDUCATION
0835-01	PHYSICAL EDUCATION

0836-01	DRIVER & SAFETY EDUC
0837-01	HEALTH EDUCATION
0838-01	BUSINESS, COMM & DIST EDUC
0839-01	IND ARTS, VOCAT, & TECH EDUC
0899-01	OTHER, EDUCATION
0901-01	ENGINEERING, GENERAL
0902-01	AEROSPACE, AERON & ASTRON ENGR
0903-01	AGRICULTURAL ENGINEERING
0904-01	ARCHITECTURAL ENGINEERING
0905-01	BIOENGR & BIOMEDICAL ENGR
0906-01	CHEMICAL ENGINEERING
0907-01	PETROLEUM ENGINEERING
0908-01	CIVIL, CONST, & TRANSP ENGNR
0909-01	ELECT, ELCTRONICS & COMM ENGR
0910-01	MECHANICAL ENGINEERING
0911-01	GEOLOGICAL ENGINEERING
0912-01	GEOPHYSICAL ENGINEERING
0913-01	INDUS & MANAGEMENT ENGR
0914-01	METALLURGICAL ENGINEERING
0915-01	MATERIALS ENGINEERING
0916-01	CERAMIC ENGINEERING
0917-01	TEXTILE ENGINEERING
0918-01	MINING & MINERAL ENGINEERING
0919-01	ENGINEERING PHYSICS
0920-01	NUCLEAR ENGINEERING
0921-01	ENGINEERING MECHANICS
0922-01	ENVIRON & SANITARY ENGR
0923-01	NAVAL ARCH & MARINE ENGR
0924-01	OCEAN ENGINEERING
0925-01	ENGINEERING TECHNOLOGIES
0999-01	OTHER, ENGINEERING
1001-01	FINE ARTS, GENERAL
1002-01	ART
1003-01	ART HISTORY & APPRECIATION
1004-01	MUSIC (PERFORMING, COMP, THEORY)
1005-01	MUSIC (LIBERAL ARTS PROG)
1006-01	MUSIC HISTORY & APPREC
1007-01	DRAMATIC ARTS
1008-01	DANCE
1009-01	APPLIED DESIGN
1010-01	CINEMATOGRAPHY
1011-01	PHOTOGRAPHY
1099-01	OTHER, ENGINEERING
1101-01	FOREIGN LANGUAGES, GEN
1102-01	FRENCH

1103-01	GERMAN
1104-01	ITALIAN
1105-01	SPANISH
1106-01	RUSSIAN
1107-01	CHINESE
1108-01	JAPANESE
1109-01	LATIN
1110-01	GREEK, CLASSICAL
1111-01	HEBREW
1112-01	ARABIC
1113-01	INDIAN (ASIATIC)
1114-01	SCANDINAVIAN LANGUAGES
1115-01	SLAVIC LANGUAGES
1116-01	AFRICAN LANGUAGES
1199-01	OTHER, FOREIGN LANGUAGES
1201-01	HEALTH PROFESSIONS, GENERAL
1202-01	HOSPITAL & HEALTH CARE ADMIN
1203-01	NURSING
1204-01	DENTISTRY, DDS OR DMD DEGREE
1205-01	DENTAL SPECIALTIES
1206-01	MEDICINE, MD DEGREE
1207-01	MEDICAL SPECIALTIES
1208-01	OCCUPATIONAL THERAPY
1209-01	OPTOMETRY
1210-01	OSTEOPATHIC MEDICINE, DO DEGREE
1211-01	PHARMACY
1212-01	PHYSICAL THERAPY
1213-01	DENTAL HYGIENE
1214-01	PUBLIC HEALTH
1215-01	MEDICAL RECORD LIBRARIANSHIP
1216-01	PODIATRY
1217-01	BIOMEDICAL COMMUNICATION
1218-01	VETERINARY MEDICINE
1219-01	VETERINARY MEDICINE SPECIAL
1220-01	SPEECH PATHOLOGY & AUDIOLOGY
1221-01	CHIROPRACTIC
1222-01	CLINICAL SOCIAL WORK
1223-01	MEDICAL LABORATORY TECH
1224-01	DENTAL TECHNOLOGIES
1225-01	RADIOLOGIC TECHNOLOGIES
1299-01	OTHER, HEALTH PROFESSIONS
1301-01	HOME ECONOMICS, GENERAL
1302-01	HOME DECORATION & HOME EQUIP
1303-01	CLOTHING & TEXTILES
1304-01	CONSUMER ECON & HOME MANAGEMENT
1305-01	FAMILY RELATIONS & CHILD DEVEL

1306-01	FOODS AND NUTRITION
1307-01	INSTIT MNGMT & CAFETERIA MNGMT
1399-01	OTHER, HOME ECONOMICS
1401-01	LAW, GENERAL
1499-01	OTHER, LAW
1501-01	ENGLISH, GENERAL
1502-01	LITERATURE, ENGLISH
1503-01	COMPARATIVE LITERATURE
1504-01	CLASSICS
1505-01	LINGUISTICS
1506-01	SPEECH, DEBATE & FORENSIC SCIEN
1507-01	CREATIVE WRITING
1508-01	TEACHING ENGLISH AS FOREIGN LAN
1509-01	PHILOSOPHY
1510-01	RELIGIOUS STUDIES
1550-01	REMEDIAL/DEVELOPMENTAL ENGLISH
1599-01	OTHER, LETTERS
1601-01	LIBRARY SCIENCE, GENERAL
1699-01	OTHER, LIBRARY SCIENCE
1701-01	MATHEMATICS, GENERAL
1702-01	STATISTICS, MATH & THEORETICAL
1703-01	APPLIED MATHEMATICS
1750-01	REMEDIAL/DEVELOPMENTAL MATHEMATICS
1799-01	OTHER, MATHEMATICS
1801-01	MILITARY SCIENCE (ARMY)
1802-01	NAVAL SCIENCE (NAVY, MARINES)
1803-01	AEROSPACE SCIENCE
1899-01	OTHER, MILITARY SCIENCES
1901-01	PHYSICAL SCIENCES, GENERAL
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1903-01	MOLECULAR PHYSICS
1904-01	NUCLEAR PHYSICS
1905-01	CHEMISTRY, GENERAL
1906-01	INORGANIC CHEMISTRY
1907-01	ORGANIC CHEMISTRY
1908-01	PHYSICAL CHEMISTRY
1909-01	ANALYTICAL CHEMISTRY
1910-01	PHARMACEUTICAL CHEMISTRY
1911-01	ASTRONOMY
1912-01	ASTROPHYSICS
1913-01	ATMOSPHERIC SCI & METEROROLOGY
1914-01	GEOLOGY
1915-01	GEOCHEMISTRY

1916-01	GEOPHYSICS & SEISMOLOGY
1917-01	EARTH SCIENCES, GENERAL
1918-01	PALEONTOLOGY
1919-01	OCEANOGRAPHY
1920-01	METALLURGY
1999-01	OTHER, PHYSICAL SCIENCES
2001-01	PSYCHOLOGY, GENERAL
2002-01	EXPERIMENTAL PSYCHOLOGY
2003-01	CLINICAL PSYCHOLOGY
2004-01	PSYCHOLOGY FOR COUNSELING
2005-01	SOCIAL PSYCHOLOGY
2006-01	PSYCHOMETRICS
2007-01	STATISTICS IN PSYCHOLOGY
2008-01	INDUSTRIAL PSYCHOLOGY
2009-01	DEVELOPMENTAL PSYCHOLOGY
2010-01	PHYSIOLOGICAL PSYCHOLOGY
2099-01	OTHER, PSYCHOLOGY
2101-01	COMMUNITY SERVICES, GENERAL
2102-01	PUBLIC ADMINISTRATION
2103-01	PARKS & RECREATION MNGMT
2104-01	SOCIAL WORK & HELPING SERV
2105-01	LAW ENFORCEMENT & CORREC
2106-01	INTERNATIONAL PUBLIC SERV
2199-01	OTHER, PUBLIC AFFAIRS & SERV
2201-01	SOCIAL SCIENCES, GENERAL
2202-01	ANTHROPOLOGY
2203-01	ARCHAEOLOGY
2204-01	ECONOMICS
2205-01	HISTORY
2206-01	GEOGRAPHY
2207-01	POLITICAL SCIENCE & GOVT
2208-01	SOCIOLOGY
2209-01	CRIMINOLOGY
2210-01	INTERNATIONAL RELATIONS
2211-01	AFRO-AMERICAN STUDIES
2212-01	AMERICAN INDIAN CULT STUDIES
2213-01	MEXICAN-AMERICAN CULT STUDIES
2214-01	URBAN STUDIES
2215-01	DEMOGRAPHY
2299-01	OTHER, SOCIAL SCIENCES
2301-01	THEOLOGICAL PROFESSIONS, GEN
2302-01	RELIGIOUS MUSIC
2303-01	BIBLICAL LANGUAGES
2304-01	RELIGIOUS EDUCATION
2399-01	OTHER, THEOLOGY

4901-01	INTERDISCIPLINARY STUDIES
4902-01	HUMAN DEVELOPMENT, INCLUDING CAREER PLANNING

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0502-01	ACCOUNTING
0809-01	ADMIN OF SPECIAL EDUCATION
0807-01	ADULT & CONTINUING EDUC
0604-01	ADVERTISING
1803-01	AEROSPACE SCIENCE
0902-01	AEROSPACE, AERON & ASTRON ENGR
1116-01	AFRICAN LANGUAGES
0305-01	AFRICAN STUDIES
2211-01	AFRO-AMERICAN STUDIES
0112-01	AGRICULTURAL BUSINESS
0111-01	AGRICULTURAL ECONOMICS
0110-01	AGRICULTURAL & FARM MNGMT
0903-01	AGRICULTURAL ENGINEERING
0116-01	AGRICULTURE & FORESTRY TECH
0101-01	AGRICULTURE, GEN
0102-01	AGRONOMY
2212-01	AMERICAN INDIAN CULT STUDIES
0313-01	AMERICAN STUDIES
1909-01	ANALYTICAL CHEMISTRY
0412-01	ANATOMY
0104-01	ANIMAL SCIENCE
2202-01	ANTHROPOLOGY
1009-01	APPLIED DESIGN
1703-01	APPLIED MATHEMATICS
1112-01	ARABIC
2203-01	ARCHAEOLOGY
0904-01	ARCHITECTURAL ENGINEERING
0202-01	ARCHITECTURE
1002-01	ART
0831-01	ART EDUCATION
1003-01	ART HISTORY & APPRECIATION
0301-01	ASIAN STUDIES, GENERAL
1911-01	ASTRONOMY
1912-01	ASTROPHYSICS
1913-01	ATMOSPHERIC SCI & METEROROLOGY
0403-01	BACTERIOLOGY
0504-01	BANKING & FINANCE
2303-01	BIBLICAL LANGUAGES

0414-01	BIOCHEMISTRY
0905-01	BIOENGR & BIOMEDICAL ENGR
0401-01	BIOLOGY, GENERAL
1217-01	BIOMEDICAL COMMUNICATION
0419-01	BIOMETRICS & BIOSTATISTICS
0415-01	BIOPHYSICS
0402-01	BOTANY, GENERAL
0517-01	BUSINESS ECONOMICS
0506-01	BUSINESS MNGMT & ADMIN
0503-01	BUSINESS STATISTICS
0501-01	BUSINESS & COMMERCE, GEN
0838-01	BUSINESS, COMM & DIST EDUC
0417-01	CELL BIOLOGY
0916-01	CERAMIC ENGINEERING
0906-01	CHEMICAL ENGINEERING
1905-01	CHEMISTRY, GENERAL
1107-01	CHINESE
1221-01	CHIROPRACTIC
1010-01	CINEMATOGRAPHY
0206-01	CITY, COMM, & REGIONAL PLNG
0908-01	CIVIL, CONST, & TRANSP ENGNR
1504-01	CLASSICS
2003-01	CLINICAL PSYCHOLOGY
1222-01	CLINICAL SOCIAL WORK
1303-01	CLOTHING & TEXTILES
0605-01	COMMUNICATION MEDIA
0601-01	COMMUNICATIONS, GENERAL
2101-01	COMMUNITY SERVICES, GENERAL
1503-01	COMPARATIVE LITERATURE
0704-01	COMPUTER PROGRAMMING
0701-01	COMPUTER & INFO SCIENCES, GEN
1304-01	CONSUMER ECON & HOME MANAGEMENT
1507-01	CREATIVE WRITING
2209-01	CRIMINOLOGY
0829-01	CURRICULUM & INSTRUCTION
0105-01	DAIRY SCIENCE
1008-01	DANCE
0703-01	DATA PROCESSING
2215-01	DEMOGRAPHY
1213-01	DENTAL HYGIENE
1205-01	DENTAL SPECIALTIES
1224-01	DENTAL TECHNOLOGIES
1204-01	DENTISTRY, DDS OR DMD DEGREE
2009-01	DEVELOPMENTAL PSYCHOLOGY
1007-01	DRAMATIC ARTS
0836-01	DRIVER & SAFETY EDUC

1917-01	EARTH SCIENCES, GENERAL
0302-01	EAST ASIAN STUDIES
0311-01	EASTERN EUROPEAN STUDIES
0420-01	ECOLOGY
2204-01	ECONOMICS
0820-01	EDUC OF MULTIPLE HANDICAPPED
0819-01	EDUC OF PHYSICALLY HANDICAP
0814-01	EDUC OF THE VISUALLY HANDICA
0810-01	EDUC OF THE MENTALLY RETARDED
0816-01	EDUC OF THE EMOTIONALLY DIST
0813-01	EDUC OF THE CULTURALLY DISADVAN
0824-01	EDUC STATISTICS & RESEARCH
0825-01	EDUC TESTING, EVAL & MEASURE
0812-01	EDUCATION OF THE DEAF
0811-01	EDUCATION OF THE GIFTED
0822-01	EDUCATIONAL PSYCHOLOGY
0828-01	EDUCATIONAL SUPERVISION
0827-01	EDUCATIONAL ADMIN
0801-01	EDUCATION, GENERAL
0909-01	ELECT, ELCTRONICS & COMM ENGR
0802-01	ELEMENTARY EDUC, GENERAL
0427-01	EMBRYOLOGY
0921-01	ENGINEERING MECHANICS
0919-01	ENGINEERING PHYSICS
0925-01	ENGINEERING TECHNOLOGIES
0901-01	ENGINEERING, GENERAL
1501-01	ENGLISH, GENERAL
0421-01	ENTOMOLOGY
0922-01	ENVIRON & SANITARY ENGR
0201-01	ENVIRONMENTAL DESIGN, GEN
0310-01	EUROPEAN STUDIES, GENERAL
2002-01	EXPERIMENTAL PSYCHOLOGY
1305-01	FAMILY RELATIONS & CHILD DEVEL
1001-01	FINE ARTS, GENERAL
0107-01	FISH, GAME & WILDLIFE MGMT
0113-01	FOOD SCIENCE & TECH
1306-01	FOODS AND NUTRITION
1101-01	FOREIGN LANGUAGES, GEN
0114-01	FORESTRY
1102-01	FRENCH
0422-01	GENETICS
1915-01	GEOCHEMISTRY
2206-01	GEOGRAPHY
0911-01	GEOLOGICAL ENGINEERING
1914-01	GEOLOGY

0912-01	GEOPHYSICAL ENGINEERING
1916-01	GEOPHYSICS & SEISMOLOGY
1103-01	GERMAN
1110-01	GREEK, CLASSICAL
0837-01	HEALTH EDUCATION
1201-01	HEALTH PROFESSIONS, GENERAL
1111-01	HEBREW
0805-01	HIGHER EDUCATION, GENERAL
0413-01	HISTOLOGY
2205-01	HISTORY
1302-01	HOME DECORATION & HOME EQUIP
1301-01	HOME ECONOMICS, GENERAL
0108-01	HORTICULTURE
1202-01	HOSPITAL & HEALTH CARE ADMIN
0508-01	HOTEL & RESTAURANT MNGMT
4902-01	HUMAN DEVELOPMENT, INCLUDING CAREER PLANNING
0839-01	IND ARTS, VOCAT, & TECH EDUC
1113-01	INDIAN (ASIATIC)
2008-01	INDUSTRIAL PSYCHOLOGY
0913-01	INDUS & MANAGEMENT ENGR
0702-01	INFO SCIENCES & SYSTEMS
1906-01	INORGANIC CHEMISTRY
1307-01	INSTIT MNGMT & CAFETERIA MNGMT
0512-01	INSURANCE
4901-01	INTERDISCIPLINARY STUDIES
0203-01	INTERIOR DESIGN
0513-01	INTERNATIONAL BUSINESS
2106-01	INTERNATIONAL PUBLIC SERV
2210-01	INTERNATIONAL RELATIONS
0505-01	INVESTMENTS & SECURITIES
0306-01	ISLAMIC STUDIES
1104-01	ITALIAN
1108-01	JAPANESE
0602-01	JOURNALISM
0806-01	JR & COMMUNITY COLLEGE EDUC
0804-01	JUNIOR HIGH SCHOOL EDUC
0516-01	LABOR & INDUSTRIAL RELATIONS
0204-01	LANDSCAPE ARCHITECTURE
1109-01	LATIN
0308-01	LATIN AMERICAN STUDIES
2105-01	LAW ENFORCEMENT & CORREC
1401-01	LAW, GENERAL
1601-01	LIBRARY SCIENCE, GENERAL
1505-01	LINGUISTICS
1502-01	LITERATURE, ENGLISH

0418-01	MARINE BIOLOGY
0509-01	MARKETING & PURCHASING
0915-01	MATERIALS ENGINEERING
0833-01	MATHEMATICS EDUCATION
1701-01	MATHEMATICS, GENERAL
0910-01	MECHANICAL ENGINEERING
1223-01	MEDICAL LABORATORY TECH
1215-01	MEDICAL RECORD LIBRARIANSHIP
1207-01	MEDICAL SPECIALTIES
1206-01	MEDICINE, MD DEGREE
0914-01	METALLURGICAL ENGINEERING
1920-01	METALLURGY
2213-01	MEXICAN-AMERICAN CULT STUDIES
0411-01	MICROBIOLOGY
0309-01	MIDDLE EASTERN STUDIES
1801-01	MILITARY SCIENCE (ARMY)
0918-01	MINING & MINERAL ENGINEERING
0416-01	MOLECULAR BIOLOGY
1903-01	MOLECULAR PHYSICS
1005-01	MUSIC (LIBERAL ARTS PROG)
1004-01	MUSIC (PERFORMING, COMP, THEORY)
0832-01	MUSIC EDUCATION
1006-01	MUSIC HISTORY & APPREC
0115-01	NATURAL RESOURCES MNGT
0923-01	NAVAL ARCH & MARINE ENGR
1802-01	NAVAL SCIENCE (NAVY, MARINES)
0425-01	NEUROSCIENCES
0920-01	NUCLEAR ENGINEERING
1904-01	NUCLEAR PHYSICS
1203-01	NURSING
0424-01	NUTRITION, SCIENTIFIC
1208-01	OCCUPATIONAL THERAPY
0924-01	OCEAN ENGINEERING
1919-01	OCEANOGRAPHY
0507-01	OPERATIONS RESEARCH
1209-01	OPTOMETRY
1907-01	ORGANIC CHEMISTRY
0109-01	ORNAMENTAL HORTICULTURE
1210-01	OSTEOPATHIC MEDICINE, DO DEGREE
0199-01	OTHER, AGRIC & NAT RESOURCES
0299-01	OTHER, ARCH & ENVIR DESIGN
0399-01	OTHER, AREA STUDIES
0499-01	OTHER, BIOLOGICAL SCIENCES
0599-01	OTHER, BUSINESS & MNGMT
0699-01	OTHER, COMMUNICATIONS
0799-01	OTHER, COMP & INFO SCIENCES

0899-01	OTHER, EDUCATION
0999-01	OTHER, ENGINEERING
1099-01	OTHER, ENGINEERING
1199-01	OTHER, FOREIGN LANGUAGES
1299-01	OTHER, HEALTH PROFESSIONS
1399-01	OTHER, HOME ECONOMICS
1499-01	OTHER, LAW
1599-01	OTHER, LETTERS
1699-01	OTHER, LIBRARY SCIENCE
1799-01	OTHER, MATHEMATICS
1899-01	OTHER, MILITARY SCIENCES
1999-01	OTHER, PHYSICAL SCIENCES
2099-01	OTHER, PSYCHOLOGY
2199-01	OTHER, PUBLIC AFFAIRS & SERV
2299-01	OTHER, SOCIAL SCIENCES
2399-01	OTHER, THEOLOGY
0314-01	PACIFIC AREA STUDIES
1918-01	PALEONTOLOGY
2103-01	PARKS & RECREATION MNGMT
0408-01	PATHOLOGY, HUMAN & ANIMAL
0515-01	PERSONNEL MANAGEMENT
0907-01	PETROLEUM ENGINEERING
1910-01	PHARMACEUTICAL CHEMISTRY
0409-01	PHARMACOLOGY, HUMAN & ANIMAL
1211-01	PHARMACY
1509-01	PHILOSOPHY
1011-01	PHOTOGRAPHY
1908-01	PHYSICAL CHEMISTRY
0835-01	PHYSICAL EDUCATION
1901-01	PHYSICAL SCIENCES, GENERAL
1212-01	PHYSICAL THERAPY
1902-01	PHYSICS, GENERAL
2010-01	PHYSIOLOGICAL PSYCHOLOGY
0410-01	PHYSIOLOGY, HUMAN & ANIMAL
0404-01	PLANT PATHOLOGY
0405-01	PLANT PHARMACOLOGY
0406-01	PLANT PHYSIOLOGY
1216-01	PODIATRY
2207-01	POLITICAL SCIENCE & GOVT
0106-01	POULTRY SCIENCE
0823-01	PRE-ELEMENTARY EDUC
2004-01	PSYCHOLOGY FOR COUNSELING
2001-01	PSYCHOLOGY, GENERAL
2006-01	PSYCHOMETRICS
2102-01	PUBLIC ADMINISTRATION
1214-01	PUBLIC HEALTH

0423-01	RADIOBIOLOGY
1225-01	RADIOLOGIC TECHNOLOGIES
0603-01	RADIO/TELEVISION
0117-01	RANGE MANAGEMENT
0830-01	READING EDUCATION
0511-01	REAL ESTATE
2304-01	RELIGIOUS EDUCATION
2302-01	RELIGIOUS MUSIC
1510-01	RELIGIOUS STUDIES
0817-01	REMEDIAL EDUCATION
1750-01	REMEDIAL/DEVELOPMENTAL MATHEMATICS
1550-01	REMEDIAL/DEVELOPMENTAL ENGLISH
1106-01	RUSSIAN
0307-01	RUSSIAN & SLAVIC STUDIES
1114-01	SCANDINAVIAN LANGUAGES
0834-01	SCIENCE EDUCATION
0803-01	SECONDARY EDUC, GENERAL
0514-01	SECRETARIAL STUDIES
1115-01	SLAVIC LANGUAGES
0821-01	SOCIAL FOUNDATIONS
2005-01	SOCIAL PSYCHOLOGY
2201-01	SOCIAL SCIENCES, GENERAL
2104-01	SOCIAL WORK & HELPING SERV
2208-01	SOCIOLOGY
0103-01	SOILS SCIENCE
0303-01	SOUTH ASIAN STUDIES
0304-01	SOUTHEAST ASIAN STUDIES
1105-01	SPANISH
0808-01	SPECIAL EDUCATION, GEN
0818-01	SPECIAL LEARNING DISABILITIES
0815-01	SPEECH CORRECTION
1220-01	SPEECH PATHOLOGY & AUDIOLOGY
1506-01	SPEECH, DEBATE & FORENSIC SCIEN
2007-01	STATISTICS IN PSYCHOLOGY
1702-01	STATISTICS, MATH & THEORETICAL
0826-01	STUDENT PERSONNEL
0705-01	SYSTEMS ANALYSIS
1508-01	TEACHING ENGLISH AS FOREIGN LAN
0917-01	TEXTILE ENGINEERING
2301-01	THEOLOGICAL PROFESSIONS, GEN
0426-01	TOXICOLOGY
0510-01	TRANSPORTATION & PUBLIC UTIL
0205-01	URBAN ARCHITECTURE
2214-01	URBAN STUDIES

1218-01	VETERINARY MEDICINE
1219-01	VETERINARY MEDICINE SPECIAL
0312-01	WEST EUROPEAN STUDIES
0407-01	ZOOLOGY, GENERAL

Chapter 4

ACCUMULATING COST DATA FOR REPORT PREPARATION

The end products of the DCA are the cost per course, cost per student credit hour, and the cost per full-time equivalent student by discipline. One of the goals of the analysis is to assign and measure costs so that the course cost can be known and amalgamated at the discipline level. Costs are assigned and measured at the end of the fiscal year when the actual cost of operations is known.

Costs To Be Analyzed

All expenditures of the current general unrestricted fund and all expenditures of the current restricted fund (see annual SBCC-CC-4) with the exception of federal student aid fund expenditures (E.O.G., S.E.O.G., B.E.O.G., etc.) and restricted research fund expenditures are included in the total costs to be analyzed. College Work Study payments to students for on-campus work are considered wages paid for services rendered and are included in the total costs to be analyzed. However, off-campus work study expenditures would be excluded. All expenditures of federal funds which support educational activities (activities which generate tuition, local aid, or State aid) are included in the analysis.

The total costs to be analyzed, as defined above, are separated into three categories: faculty compensation, additional direct instructional costs, and indirect costs.

- Faculty Compensation consists of salary and cash payments for retirement plans, hospitalization plans, disability income protection plans, tuition plan payments, social security taxes, group life insurance, unemployment compensation, workmen's compensation, and other benefits for which payments are made. (See the annual SBCC-CC-4, page 2, line 1, column 1; page 3, line 1, column 1; and the exceptions outlined below.)

- Additional Direct Instructional Costs are all costs of operating the department (or other cost center) other than faculty compensation.

- Indirect Costs are all costs other than faculty compensation and additional direct instructional costs and are found by subtracting total faculty compensation and additional direct instructional costs from the total costs to be analyzed as defined above.

The Cost Analysis Worksheet

For purposes of the DCA, costs are accumulated by way of a Cost Analysis Worksheet prepared for each faculty member who teaches credit courses either full- or part-time. (See Appendix A.) Each credit course that the faculty member teaches is listed on the Cost Analysis Worksheet by name (column 1), official college number and section (column 2), and its HEGIS Course Code (column 3) as assigned following the conventions and taxonomy discussed in the previous chapter.

The Annual Compensation (column 4 of the Cost Analysis Worksheet) assigned to a faculty member is to be divided equally among the courses he/she teaches (column 8 of the Cost Analysis Worksheet) except where the following exceptions apply:

- If the teaching load consists of a mixture of courses carrying different credit hours, compensation is to be divided proportionately. (A four credit course would be assigned one-third more compensation than a three credit course.) Compensation is assigned to courses on the basis of an equal amount per credit hour taught.

- In cases where part of a credit faculty member's teaching load is in noncredit courses, compensation for the noncredit component is included in the expenditures for continuing education.

- Compensation for a full-time faculty member who does not teach a full-time teaching load but who performs non-classroom related duties should be divided between direct instructional costs (compensation for courses taught), additional direct instructional costs (compensation for department related responsibilities), and indirect costs (compensation for institution-wide responsibilities.) (See Appendix D for sample forms which may be used to allocate compensation.)

- The total compensation of a faculty member teaching an overload should be divided among all courses taught. The overload compensation should not be assigned to a specific course.

- Additional compensation for courses taught during short-term, minimesters, or Summer school is considered overload compensation for purposes of this analysis; and it is not related to the specific course taught. Such compensation is added to all other compensation and divided among all courses as indicated above.

- In courses where team teaching is employed, the number of credits for the course are divided among the teachers in proportion to their assigned responsibility for the course. (If three persons team teach a

three credit course, with assigned responsibility factors of 50 percent, 30 percent, and 20 percent, the three credits are apportioned 1.5, 0.9, and 0.6 credits respectively.) Compensation assigned to each person's portion of the course is then determined according to the procedures described above.

- Compensation for those persons on sabbatical leave are treated as indirect costs (not assigned to courses or departments) since they result from institution-wide policies and are not the result of departmental decisions.

- If administrators are paid a specific sum to teach a course or courses, that amount should be treated as compensation for the course or courses.

- If an administrator teaches and no part of his/her salary is specified as payment for teaching, his/her compensation should be apportioned to instruction and administration. The portion of his/her total compensation to be assigned to instruction is the amount which results from multiplying his/her total compensation by a fraction, the numerator of which is the number of credit hours he/she is teaching and the denominator of which is 30. The balance of his/her compensation is additional direct instructional cost or indirect cost.

- All administrative compensation other than the two exceptions noted immediately above is treated as either additional direct instructional cost or as indirect cost.

The number of Credit Hours per Course (column 5 of the Cost Analysis Worksheet) is the number of semester credit hours assigned to the course in the college catalog.

Headcount Enrollment (column 6) is the unduplicated number of students enrolled in each course at the end of the third week of classes or the number enrolled at a point in time which is 20 percent of the way through the course for courses which are shorter or longer than a regular semester.

The number of Student Credit Hours (column 7) is the result of multiplying the number of credit hours for the course (column 5) and the headcount enrollment (column 6).

Additional Direct Instructional Cost per Course (column 9) is found by dividing the total cost of departmental (or other cost center) operations, other than compensation by the total number of student credit hours taught by the department and multiplying this rate by the number of student credit hours generated by the course (column 7).

Computer Center costs should be allocated to administration (indirect costs) and to academic departments (additional direct instructional costs) in proportion to the machine time given to each type of use.

Indirect Costs per Course (column 10) are found by dividing indirect costs as defined above by total student credit hours generated throughout the institution and multiplying this rate by the number of student credit hours generated by the course (column 7).

- Indirect costs are all of those costs which are not directly related to a particular course (compensation) and which are not additional direct instructional costs of a department.
- The total number of student credit hours and total number of equated student credit hours for noncredit courses (both those funded and not funded by the State) are to be used to arrive at the indirect cost rate per student credit hour.
- Indirect costs are to be assigned to equated credit continuing education courses (funded and not funded by the State).
- Off-campus courses are to be assigned indirect costs in the same manner as on-campus courses.

Total Cost per Course (column 11 of the Cost Analysis Worksheet) is the sum of the compensation per course (column 8), the additional direct instructional costs per course (column 9), and the indirect costs per course (column 10).

The number of FTE per Course (column 12) is found by dividing student credit hours per course (column 7) by 30.

The Cost per Student Credit Hour (column 13) is found by dividing the total cost per course (column 11) by the number of student credit hours generated by the course (column 7).

The Cost per FTE (column 14) is found by dividing the total cost per course (column 11) by the number of FTE per course (column 12) or by multiplying the cost per student credit hour (column 13) by 30.

If the institution wishes, it may extend the worksheet to show revenues generated by the course and develop a "break-even point" for the course.

The Discipline Cost Worksheet

After a Cost Analysis Worksheet has been prepared for each faculty member and each course has been analyzed, courses with the same HEGIS code, and their related costs can be gathered together through the use of a Discipline Cost Worksheet (see Appendix B) and the average cost per FTE student for each discipline can be determined.

A Discipline Cost Worksheet is prepared for each different HEGIS code which appears on the Cost Analysis Worksheets. The Discipline Cost Worksheet, like the Cost Analysis Worksheet, is for institutional use only and is not forwarded to the State Board for Community Colleges.

The preparation of the Discipline Cost Worksheet is simply a matter of posting all courses with the same HEGIS discipline course code (six digit) number in one convenient place. Each entry on each Cost Analysis Worksheet should be transferred to a common Discipline Cost Worksheet. The course name, college course number, total course cost, and the number of FTE students in each course should be shown on the Discipline Cost Worksheet.

When all courses have been posted to a Discipline Cost Worksheet each worksheet is totaled to find the total cost of the discipline and the total number of FTE students in each disicpline.

Edit Routines

Once the Cost Analysis Worksheets and the Discipline Cost Worksheets are prepared, the following edit routines should be employed to insure their accuracy and the accuracy of final reports. The answers to all questions should be "yes".

Cost Analysis Worksheets

1. Do course codes agree with those in the inventory supplied to the SBCC?

2. Does the total annual compensation shown on the Cost Analysis Worksheets agree with the Compensation for the Instruction function shown on page 2, plus the Compensation for Instruction shown on page 3 of the SBCC-CC-4, Annual Financial Report, after compensation for Continuing Education courses has been excluded, compensation for non-teaching duties has been excluded, and appropriate adjustments have been made for administrative compensation (see page 4-2)?

   a) Have federal funds which support compensation for instruction been included in the costs analyzed?

b) Are any differences identifiable and explainable?

3. Does the total of the student credit hours shown on the Cost Analysis Worksheets agree with the total of the student credit hours generated as derived from SBCC-CC-2s for the fiscal year, plus credit hours for nonfunded FTEs (employees, those eliminated by COMAR 13.51.01.04H, etc.)?

4. Does the total annual compensation, as shown on the Cost Analysis Worksheets, plus the total of the Additional Direct Instructional Costs as shown on the Worksheets, agree with the total (3rd column) for Instruction as shown on page 5 of the SBCC-CC-4, Annual Financial Report, after the following adjustments have been made?

   Instructional Costs (both compensation and additional direct instructional costs) for Continuing Education courses have been subtracted?

   Compensation for those faculty members on sabbatical leave has been subtracted?

   A portion of the compensation for administrators who also teach has been added?

   A portion of the compensation for full-time faculty members who perform administrative duties (institution-wide) has been subtracted?

   The costs of academic administration has been excluded?

5. Does the total Annual Compensation shown on the Cost Analysis Worksheets, plus the total of the Additional Direct Instructional Costs, as shown on the Worksheets, plus the total of the Indirect Other Costs, agree with the Total Expenditures as shown on page 5 (3rd column) of the SBCC-CC-4, Annual Financial Report, after proper assignment of instructional costs (compensation and additional direct instructional costs) and Indirect Other Costs to Continuing Education courses? (Any Current Restricted Fund Expenditures which are federal student aid funds, i.e., B.E.O.G., S.E.O.G., or E.O.G., should be excluded from the Total Expenditures shown in column 3. Separately funded research expenditures should also be excluded.)

   a) Does the total of the Indirect Other Costs as shown on the Cost Analysis Worksheet equal the Total Expenditures (3rd column) shown on the SBCC-CC-4 page 5, other than Instruction, after the following adjustments have been made?

- Indirect Other Costs related to Continuing Education have been subtracted.
- Compensation for administrators who also teach has been subtracted.
- The cost of Academic Administration has been included.
- Compensation for full-time faculty members who perform administrative duties (institution-wide) has been added.
- (Any Current Restricted Fund expenditures which are federal student aid funds, i.e., B.E.O.G., S.E.O.G., or E.O.G., should be excluded from the Total Expenditures shown in column 3. Separately funded research expenditures should also be excluded.)

6. Does the total cost for all courses as shown on the Cost Analysis Worksheets agree with the total in item 5 above?

7. Does the total of all FTEs per course as shown on the Cost Analysis Worksheets agree with the total of the student credit hours shown on the Worksheets divided by 30?

8. Is the Cost per FTE for each course as shown on the Cost Analysis Worksheet equal to the Cost per Student Credit Hour shown on the worksheet times 30?

Discipline Cost Worksheet

1. Does the total of all course costs as shown on all Discipline Cost Worksheets agree with the total of all costs "per course" as shown on the Cost Analysis Worksheets?

2. Does the total of all FTEs as shown on all Discipline Cost Worksheets agree with the total of all FTEs as shown on the Cost Analysis Worksheets?

each section can then be found by dividing the total cost by the total number of FTE students. Likewise, once all information has been transferred, the total cost of all disiciplines within the general education and occupational education parts of the report can be found along with the total number of FTE students, and the average cost per FTE student in general and occupational education can be found by dividing the total costs in each area of study by the total number of FTE students.

The third part of the Discipline Cost Report is a summary of all costs and all FTE students reported earlier, as well as an analysis of continuing education course costs and (equated) FTE students.

Sections A and B of the third part show the total costs, total FTE students, and average cost per FTE student for general education and occupational education as arrived at in Part I and Part II, respectively, of the report.

Section C requires an analysis of continuing education course costs. If the institution wishes, it can prepare a cost analyis worksheet, as previously discussed, for each instructor who teaches in the continuing education division. Since the cost analysis report filed with the State does not require courses in continuing education to be coded, the worksheets are not essential to fulfilling report requirements. (The institution may find the information generated through the worksheet routine routine very useful for its management purposes.)

Total costs of continuing education are to contain not only the direct cost of operating the continuing education division but also indirect costs allocated to the division in accordance with the statement outlined in Chapter 4.

The total indirect costs assigned to continuing education are the product of the number of equated credit FTE students generated within the continuing education division (funded and unfunded) times 30 times the indirect cost rate per student credit hour. The following guidelines apply with regard to arriving at the costs attributable to continuing education:

- In cases where part of a credit faculty member's teaching load is in noncredit courses, compensation for the noncredit component is included in the expenditures for continuing education.

- If an administrator teaches continuing education courses and no part of his/her salary is specified as payment for teaching, his/her compensation should be apportioned to continuing education and administration. The portion of his/her total compensation to be assigned to continuing education is the amount which results from multiplying his/her total compensation by a fraction, the numerator of which is the number of equated credit hours he/she is teaching and the denominator of which is 30.

Chapter 5

REPORTING COST DATA

The Discipline Cost Report

Once the Cost Analysis Worksheets and the Discipline Cost Worksheets have been prepared, the Discipline Cost Report (see Appendix C) can be prepared. The Discipline Cost Report is the instrument which is submitted to the State Board for Community Coileges. (The Cost Analysis Worksheets and the Discipline Cost Worksheets are working tools and are kept at the institution.) The Discipline Cost Report gives the Board the kind of information it needs to prepare the Statewide cost analysis reports, which are described later, and to maintain its Program Data Monitoring System.

All discipline cost information reported in the Discipline Cost Report is reported at the six digit HEGIS code level and in conformity with the institution's course inventory and coding conventions described earlier. Do not use code numbers which are not included in the HEGIS Taxonomy. Do not report aggregations only at the six digit level.

The Discipline Cost Report is divided into parts: one for general education (transfer programs), one for occupational educaton, and one for totaling and summarizing all the data in the report.

Each general education (transfer) discipline and each occupational discipline is to be reported at the six digit level by discipline number, discipline name, total discipline cost, total number of full-time equivalent students for each discipline, and average cost per full-time equivalent student for each discipline. A Discipline Cost Worksheet will have been prepared for each discipline, and all information on the Discipline Cost Report comes from these worksheets. Note that the Discipline Cost Report must show the cost information at the six digit HEGIS code level. (If sufficient space is not available on the report form to list all HEGIS categories, please attach continuation sheets.)

The process of preparing the first and second parts of the Discipline Cost Report is simply a matter of transferring information from the Discipline Cost Worksheets to the Discipline Cost Report.

Once all information on each Discipline Cost Worksheet has been transferred to the appropriate part of the Discipline Cost Report, each section within general education and occupational education can be totaled to find the total cost and total number of full-time equivalent students. The average cost per FTE student for

- Off-campus courses are to be assigned indirect costs in the same manner as on-campus courses.

The following guidelines apply with regard to arriving at the FTE students generated in continuing education and used in arriving at the cost per FTE in continuing education:

- All FTE students aided by the State are to be included in the total count.
- All FTE students for which no State funding was requested or paid are to be included in the total count.
- All FTE students for which State aid was denied are to be included in the total count.
- All FTE students which were eliminated from funding through the application of the State Board for Community Colleges Policy 4.9 (COMAR 13.51.01.04C) are to be included in the total count.
- Any other FTE students generated by the continuing education, but which are not covered by the above statements, are to be included in the total count. (Example: Classified employees who do not pay tuition and are not funded through the FTE formula.)

Section D of the third part of the report merges all costs and FTE students from sections A, B, and C to develop an overall cost per FTE student.

- Find the total of all costs by adding the costs shown in sections A, B, and C.
- Find the total FTE students by adding all FTE students shown in sections A, B, and C.
- Find the average cost for general education, occupational education, and continuing education by dividing the total costs by the total FTE students.

Since federal funds (other than student aid funds and research funds) are included in the full-cost analysis of costs per FTE student by discipline, sections E, F, and G of the third part of the report require that these funds now be eliminated from the total costs of general education, occupational education, and continuing education, respectively, to arrive at the net cost per FTE student.

- From the total of general education costs shown in section A, subtract the federal funds contained in that total to arrive at net general education costs. Divide this amount by the number of FTE students in section A to arrive at the net cost per FTE student for general education. Display this information in section E.

- From the total of occupational education costs shown in section B, subtract the federal funds contained in that total to arrive at net occupational education costs and divide this amount by the number of FTE students in section B to arrive at the net cost per FTE student for occupational education. Display this information in section F.

- From the total of continuing education costs shown in section C, subtract the federal funds contained in that total to arrive at net continuing education costs. Divide net continuing education costs by the number of FTE students in section C to arrive at the net cost per FTE student for continuing education. Report this information in section G.

Section H of the third part of the report requires a computation of the overall net cost per FTE student. All net costs and all FTE students from sections E, F, and G are added together to develop a net cost per FTE student in general, occupation, and continuing education.

- Find the total of all net costs by adding all costs shown in sections E, F, and G. Report this total in section H.

- Find the total of all FTE students by adding all FTE students shown in sections E, F, and G. Report this total in section H.

- Find the net cost per FTE student for general education, occupational education, and continuing education by the total of net costs divided by the total FTE students. Display this average in section H.

Section I of the report requires a reconciliation of FTE students.

- The total number of FTE students aided by the State can be found in the SBCC-CC-4 report (page 9) for the year being analyzed.

- The number of FTE students in credit courses eliminated from funding through the State Board for Community Colleges Policy 4.9 (COMAR 13.51.01.04C) can be found by referring to all SBCC-CC-2 reports processed for the year.

- The number of FTE students in noncredit courses for which State aid was not requested, denied, or eliminated by the Board Policy 4.9 can be found by referring to the SBCC-CC-12 report processed for the year.

- The FTE students from out-of-stae can be found by referring to page 7 of the SBCC-CC-4 for the year.

- Specify the kinds of FTE students not covered by the above statements but analyzed in the report.

- The total number of FTE students shown in section I should agree with the total number of FTE students shown in section H.

Edit Routines

Once the Discipline Cost Report is complete, the following edit routines should be followed to insure the accuracy of the report. The answers to all questions should be "yes".

1. Are all disciplines listed on the Discipline Cost Report as they appear on the Discipline Cost Worksheets? Count the number of Discipline Cost Worksheets prepared for each discipline. Does the total count agree with the count of the entries on the Discipline Cost Report?

2. Does the total of all costs displayed on the Discipline Cost Report (other than continuing education course costs) agree with the total of all costs shown on all Discipline Cost Worksheets? Does that total agree with the total of all costs analyzed on the Cost Analysis Worksheets?

3. Does the total of all FTE students shown on the Discipline Cost Report for credit courses agree with the total of all FTE students shown on the Discipline Cost Worksheets for all disciplines? Does that same total agree with the total number of FTE students analyzed on the Cost Analysis Worksheets?

4. Is the product of the average cost per FTE as shown on the Discipline Cost Report and the total number of FTE students equal to the total discipline cost as shown on the Discipline Cost Report?

5. Is the total cost of all general education disciplines as shown on the Discipline Cost Report equal to the total cost as aggregated from all Discipline Cost Worksheets which have been assigned a general education discipline code number?

6. Is the total FTE of all general education disciplines as shown on the Discipline Cost Report equal to the total of all FTE counts as aggregated from all Discipline Cost Worksheets which have been assigned a general education discipline code number?

7. Is the total cost of all occupational disciplines as shown on the Discipline Cost Report equal to the total cost as aggregated from all Discipline Cost Worksheets which have been assigned an occupational code number?

8. Is the total FTE of all occupational disciplines as shown on the Discipline Cost Report equal to the total of all FTE counts as aggregated from all Discipline Cost Worksheets which have been assigned an occupational discipline code number?

9. Does the total cost assigned to continuing education courses include charges for indirect costs?

   Have off-campus courses been assigned indirect costs in the same manner as on-campus courses?

10. Do the total number of FTE students for continuing education courses include those FTE students in courses not funded by the State? (This total should include out-of-state students, employees, those FTEs eliminated by Policy 4.9 as well as all FTEs in courses which are not eligible for State funding.)

Chapter 6

COMPUTER PROGRAMS FOR THE DCA

In order to standardize the DCA and to assist the colleges in preparing the report, the State Board for Community Colleges has produced several computer programs for college use. The system is designed around the course master file kept at each college and allocates costs to each course. Once all costs have been allocated to individual courses, the courses are aggregated to the discipline level.

Total expenditures to be analyzed (see Chapter 4) are provided on a control card. Compensation costs come from a personnel file and additional direct costs come from an accounting file. The sum of compensation and additional direct costs is subtracted from the total expenditures to be analyzed to arrive at the indirect costs, which are allocated across all courses.

The computer programs will produce a printout of the DCA report required by the Board and a computer tape. Persons at the college will use the printout to verify the accuracy of the report and then mail the tape to the SBCC.

The State Board for Community Colleges also provides the following optional programs for college data analysis: (1) a utility program to display data by course, faculty member, division, etc. and (2) a program to display trends in full-time equivalent students and cost per full-time equivalent over several years.

The trend reports can be used to find those disciplines which are declining or growing in FTE enrollment. This could be an important consideration in faculty staffing.

What disciplines are experiencing the greatest change in the cost per FTE student? Do disciplines with rising costs also have rising enrollments? How much of an increase in cost is tolerable if enrollments are decreasing? At what point should a program be phased out? What is happening to the mix of FTE students taught at the college? Are students moving to the more expensive courses?

These are only some of the questions raised by the trend analysis reports. Community colleges will want to seek answers to these and other questions to establish policies for guidance in the future.

Chapter 7

STATE BOARD FOR COMMUNITY COLLEGES REPORTS

The State Board for Community Colleges computer program that processes the discipline cost analysis data generates seven reports (see Appendix F):

Systemwide Summary Report

Systemwide Detail Report

College Summary Report

College Detail Report

Systemwide Trend Report

College Trend Report

Cohort Trend Report

The Systemwide Summary Report shows the systemwide total cost for all community colleges and systemwide total number of FTE students for all community colleges, as well as the systemwide average cost per FTE student at the broadest level of detail for each HEGIS discipline subdivision. The Systemwide Detail Report shows the systemwide cost and systemwide FTE data at the six digit HEGIS level.

College Summary and College Detail Reports are also prepared and supplied to the community colleges. The community college can then compare its own summary and detail information with the systemwide reports at the same levels and derive useful information for its decision-making purposes.

Some of the most valuable information generated by the State Board for Community Colleges program and supplied to the community colleges is contained in the three trend reports. (The samples shown in the appendix detail this information only at the four digit level, but once all colleges report their data at the six digit level, the trend reports will display the data at that level.) Each college is supplied with its own trend report, the report of its cohort group, and the systemwide report. (Cohort groups consist of small, medium, and large colleges based on FTE student enrollment.) Each of the trend reports shows cost and FTE student data by HEGIS code for three years and the percentage change in the FTE student enrollment and cost per FTE student over the period of time covered by the report. The community colleges should find this data valuable in establishing trends in its own enrollment and costs, as well as comparing itself with similar community colleges and all community colleges in the system.

Cost Analysis Worksheet*

Name of Faculty Member _____ For the Fiscal Year Ending _____

1 Course Name	2 College Course Number and Section	3 HEGIS Course Code Number	4 Annual Compensation	5 Credit Hours per Course	6 Headcount Enrollment	7 Student Credit Hours (5x6=7)	8 Compensation per Course	9 Additional Direct Instructional Cost per Course	10 Indirect Cost per Course	11 Total Cost per Course (8+9+10=11)	12 FTE per Course (7÷30=12)	13 Cost per Student Credit Hour (11÷7=13)	14 Cost per FTE (11÷12=14)

* Retained by the institution for its use.

SBCC:6-80

HEGIS Discipline Cost Worksheet*

For HEGIS Discipline Number _____

For the Fiscal Year Ending June 30, _____

Course Name	College Course Number	Total Course Cost	Number of FTEs
TOTAL COST/TOTAL NUMBER OF FTEs			
AVERAGE COST PER FTE FOR THE DISCIPLINE (Total Discipline Cost) / (Total FTEs for Discipline)			

* Retained by the institution for its use.

FTEs = full-time equivalent students

SBCC:6-80

C-2

	1 Total Discipline Cost	2 Total Number of FTE	3 Average Cost per FTE
0400 Biological Sciences			
Total cost of Biological Sciences	_____		
Total FTE of Biological Sciences		_____	
Average cost of Biological Sciences (Total column 1 + total column 2 = column 3)			_____
0500 Business and Management			
Total cost of Business and Management	_____		
Total FTE of Business and Management		_____	
Average cost of Business and Management (Total column 1 + total column 2 = column 3)			_____
0600 Communications			
Total cost of Communications	_____		
Total FTE of Communications		_____	
Average cost of Communications (Total column 1 + total column 2 = column 3)			_____
0700 Computer and Information Sciences			
Total cost of Computer and Information Sciences	_____		
Total FTE of Computer and Information Sciences		_____	
Average cost of Computer and Information Sciences (Total column 1 + total column 2 = column 3)			_____

MARYLAND STATE BOARD FOR COMMUNITY COLLEGES

Discipline Cost Report

_____
(Community College)

Based on Data for the Fiscal Year Ending _____

PART I. GENERAL EDUCATION

	1 Total Discipline Cost	2 Total Number of FTE	3 Average Cost per FTE
0100 Agriculture and Natural Resources			
Total cost of Agriculture and Natural Resources	_____		
Total FTE of Agriculture and Natural Resources		_____	
Average cost of Agriculture and Natural Resources (Total column 1 : total column 2 = column 3)			_____
0200 Architecture and Environmental Design			
Total cost of Architecture and Environmental Design	_____		
Total FTE of Architecture and Environmental Design		_____	
Average cost of Architecture and Environmental Design (Total column 1 : total column 2 = column 3)			_____
0300 Area Studies			
Total cost of Area Studies	_____		
Total FTE of Area Studies		_____	
Average cost of Area Studies (Total column 1 : total column 2 = column 3)			_____

	1 Total Discipline Cost	2 Total Number of FTE	3 Average Cost per FTE
0800 Education			
Total cost of Education			
Total FTE of Education			
Average cost of Education (Total column 1 ÷ total column 2 = column 3)			
0900 Engineering			
Total cost of Enginering			
Total FTE of Engineering			
Average cost of Engineering (Total column 1 ÷ total column 2 = column 3)			
1000 Fine and Applied Arts			
Total cost of Fine and Applied Arts			
Total FTE of Fine and Applied Arts			
Average cost of Fine and Applied Arts (Total column 1 ÷ total column 2 = column 3)			
1100 Foreign Languages			
Total cost of Foreign Languages			
Total FTE of Foreign Languages			
Average cost of Foreign Languages (Total column 1 : total column 2 = column 3)			

	1 Total Discipline Cost	2 Total Number of FTE	3 Average Cost per FTE
1200 Health Professions			
Total cost of Health Professions			
Total FTE of Health Professions			
Average cost of Health Professions (Total column 1 + total column 2 = column 3)			
1300 Home Economics			
Total cost of Home Economics			
Total FTE of Home Economics			
Average cost of Home Economics (Total column 1 : total column 2 = column 3)			
1400 Law			
Total cost of Law			
Total FTE of Law			
Average cost of Law (Total column 1 + total column 2 = column 3)			
1500 Letters			
Total cost of Letters			
Total FTE of Letters			
Average cost of Letters (Total column 1 : total column 2 = column 3)			

	1 Total Discipline Cost	2 Total Number of FTE	3 Average Cost per FTE
1600 Library Science			
Total cost of Library Science			
Total FTE of Library Science			
Average cost of Library Science (Total column 1 ÷ total column 2 = column 3)			
1700 Mathematics			
Total cost of Mathematics			
Total FTE of Mathematics			
Average cost of Mathematics (Total column 1 ÷ total column 2 = column 3)			
1800 Military Sciences			
Total cost of Military Sciences			
Total FTE of Military Sciences			
Average cost of Military Sciences (Total column 1 ÷ total column 2 = column 3)			
1900 Physical Sciences			
Total cost of Physical Sciences			
Total FTE of Physical Sciences			
Average cost of Physical Sciences (Total column 1 ÷ total column 2 = column 3)			

	1 Total Discipline Cost	2 Total Number of FTE	3 Average Cost per FTE
2000 Psychology			
Total cost of Psychology	_____		
Total FTE of Psychology		_____	
Average cost of Psychology (Total column 1 + total column 2 = column 3)			_____
2100 Public Affairs and Services			
Total cost of Public Affairs and Services	_____		
Total FTE of Public Affairs and Services		_____	
Average cost of Public Affairs and Services (Total column 1 + total column 2 = column 3)			_____
2200 Social Sciences			
Total cost of Social Sciences	_____		
Total FTE of Social Sciences		_____	
Average cost of Social Sciences (Total column 1 + total column 2 = column 3)			_____
4900 Interdisciplinary Studies			
Total cost of Interdisciplinary Studies	_____		
Total FTE of Interdisciplinary Studies		_____	
Average cost of Interdisciplinary Studies (Total column 1 + total column 2 = column 3)			_____

	1 Total Discipline Cost	2 Total Number of FTE	3 Average Cost per FTE
TOTAL COST OF GENERAL EDUCATION			
TOTAL GENERAL EDUCATION FTE			
AVERAGE COST PER FTE - GENERAL EDUCATION			

(Total cost of all General Education)
(Total of all General Education FTE)

PART II. OCCUPATIONAL EDUCATION

	1 Total Discipline Cost	2 Total Number of FTE	3 Average Cost per FTE
5000 Business and Commerce Technologies			
Total cost of Business and Technologies			
Total FTE of Business and Commerce Technologies			
Average cost of Business and Commerce Technologies (Total column 1 ÷ total column 2 = column 3)			
5100 Data Processing Technologies			
Total cost of Data Processing Technologies			
Total FTE of Data Processing Technologies			
Average cost of Data Processing Technologies (Total column 1 + total column 2 = column 3)			

	1 Total Discipline Cost	2 Total Number of FTE	3 Average Cost per FTE
5200 Health Services and Paramedical Technologies			
Total cost of Health Services and Paramedical Technologies	_____		
Total FTE of Health Services and Paramedical Technologies		_____	
Average cost of Health Services and Paramedical Technologies (Total column 1 ÷ total column 2 = column 3)			_____
5300 Mechanical and Engineering Technologies			
Total cost of Mechanical and Engineering Technologies	_____		
Total FTE of Mechanical and Engineering Technologies		_____	
Average cost of Mechanical and Engineering Technologies (Total column 1 ÷ total column 2 = column 3)			_____
5400 Natural Science Technologies			
Total cost of Natural Science Technologies	_____		
Total FTE of Natural Science Technologies		_____	
Average cost of Natural Science Technologies (Total column 1 ÷ total column 2 = column 3)			_____

	1 Total Discipline Cost	2 Total Number of FTE	3 Average Cost per FTE
5500 Public Service Related Technologies			
Total cost of Public Service Related Technologies			
Total FTE of Public Service Related Technologies			
Average cost of Public Service Related Technologies (Total column 1 - total column 2 = column 3)			
TOTAL COST OF OCCUPATIONAL EDUCATION			
TOTAL OCCUPTIONAL EDUCATION FTE			
AVERAGE COST PER FTE - OCCUPATIONAL EDUCATION (Total cost of all Occupational Education) / (Total of all Occupational Education FTE)			

PART III. GRAND TOTALS AND SUMMARY

	1 Total Discipline Cost	2 Total Number of FTE	3 Average Cost per FTE
A. General Education			
Total cost of General Education			
Total FTE of General Education			
Average cost per FTE of General Education (from Part I)			
B. Occupational Education			
Total cost of Occupational Education			
Total FTE of Occupational Education			
Average cost per FTE of Occupational Education (from Part II)			

	1 Total Discipline Cost	2 Total Number of FTE	3 Average Cost per FTE
C. Continuing Education			
Total cost of Continuing Education	_____		
Total FTE of Continuing Education		_____	
Average cost per FTE of Continuing Education			═══
(Total Cost of Continuing Education) / (Total FTE of Continuing Education)			
D. General, Occupational, and Continuing Education			
Total cost of General, Occupational, and Continuing Education	_____		
Total FTE of General, Occupational, and Continuing Education		_____	
Average cost per FTE of General, Occupational, and Continuing Education			═══
(Total cost of General, Occupational, and Continuing Education) / (Total FTE of General, Occupational, and Continuing Education)			
D. Net Costs - General Education			
Total General Education costs, as above	_____		
Less Federal Funds Applicable to General Education	_____		
Net General Education costs	_____		
Total General Education FTE, as above		_____	
Net cost per FTE - General Education			═══
(Net General Education Costs) / (General Education FTE)			

	1 Total Discipline Cost	2 Total Number of FTE	3 Average Cost per FTE
F. Net Costs - Occupational Education			
Total Occupational Education costs			
Less Federal Funds Applicable to Occupational Education			
Net Occupational Education costs			
Total Occupational Education FTE, as above			
Net cost per FTE - Occupational Education			
(Net Occupational Education costs) / (Occupational Education FTE)			
G. Net Costs - Continuing Education			
Total Continuing Education costs			
Less Federal Funds applicable to Continuing Education			
Net Continuing Education costs			
Total Continuing Education FTE, as above			
Net cost per FTE - Continuing Education			
(Net Continuing Education costs) / (Continuing Education FTE)			
H. Net Costs - General, Occupational, and Continuing Education			
Total Net Costs - General, Occupational, and Continuing Education			
Total FTE - General, Occupational, and Continuing Education			
Net cost per FTE - General, Occupational, and General Education			
(Total net costs - General, Occupational, and Continuing Education) / (Total FTE - General, Occupational, and Continuing Education)			
I. Reconciliation of FTE Students			
FTE students aided by State during fiscal year			
FTE students in credit courses eliminated from funding through SBCC Policy 4.9 (COMAR 13.51.01.04C)			
FTE students in noncredit courses for which State aid was not requested, denied, or eliminated by SBCC Policy 4.9 (COMAR 13.51.01.04C)			
Other* FTE students (specify) _____			
Total FTE students analyzed, as above			

* FTE students from out-of-state

SBCC:6-80

Name _____

Social Security No. _____

Semester/Academic Year _____

FULL-TIME FACULTY LOAD REPORT

A. Teaching Assignments
(Include all lectures and lab sections)

Discipline	Course No.	Section No. Lecture	Section No. Lab	Course Name	No. of Students	Faculty Load Hours
	Total Teaching Services					

B. Other Professional Services--Non-Teaching
(Approved released-time activities)

	Load Hours	% of Load
Academic Administration:		
___ Chairman ___ Director ___ Coordinator		
Divisional Activities: Type _____		
_____		
Institutional Activities: Type _____		
_____		
Total Non-Teaching Services		
Total for Teaching Services		
Total Teaching and Non-Teaching Services		100%

Note: Report all overload teaching assignments for payroll purposes on Part-Time Faculty Report.

SBCC:6-80

SBCC PROGRAM DATA MONITORING SYSTEM PAGE 9

COLLEGE: BAY COUNTY COMMUNITY COLLEGE

COLLEGE PROGRAM TITLE	YEAR IMPLEMENTED	CURRENT STATUS	USOE NUMBER
CERTIFICATE: NOT OFFERED			
ASSOCIATE: RADIOLOGIC TECH	PRE 1974	ACTIVE	7050100

PROGRAM NUMBER: 5207 01
HEGIS PROGRAM CATEGORY: RADIOLOGIC TECH

HISTORICAL DATA:

	19AA	19BB	19CC	19DD	19EE	19FF
ENROLLMENT						
CERTIFICATE LEVEL						
FULL-TIME	-	-	-	-	-	-
PART-TIME	-	-	-	-	-	-
ASSOCIATE LEVEL						
FULL-TIME	33	25	19	32	33	28
PART-TIME	15	23	27	14	13	17
TOTAL HEAD-COUNT	48	48	46	46	46	45
AWARDS						
CERTIFICATES	-	-	-	-	-	-
ASSOCIATE DEGREES	14	16	24	14	11	18
TOTAL ALL AWARDS	14	16	24	14	11	18

STUDENT FOLLOW-UP STUDIES:

	19BB ENTRANTS		19DD GRADUATES	
	COLLEGE	STATE	COLLEGE	STATE
NUMBER OF RESPONDENTS	3	25	14	38
EMPLOYED PART-TIME	-	20%	-	-
EMPLOYED FULL-TIME				
JOB DIRECTLY RELATED	33%	40%	93%	89%
JOB SOMEWHAT RELATED	33%	16%	-	-
JOB NOT RELATED	33%	16%	-	-
TRANSFERRED	33%	16%	7%	11%
ACHIEVED GOAL OR STILL ENROLLED	33%	76%	-	-
WOULD RECOMMEND PROGRAM	-	56%	-	-
CURRENT MEDIAN SALARY OF THOSE EMPLOYED FULL-TIME IN A JOB RELATED TO PROGRAM				
SAME JOB AS DURING COLLEGE	-	-	-	-
NO. OF RESPONDENTS	-	-	-	-
NEW JOB AFTER COLLEGE	-	-	-	-
NO. OF RESPONDENTS	-	-	-	-

PROJECTED JOB OPENINGS FOR

	FF-GG	GG-HH	HH-II	II-JJ	JJ-KK
LOCAL					
REGIONAL	NO DATA AVAILABLE FOR THIS USOE CODE				
STATEWIDE					

JOB OPENINGS MAY ALSO BE AVAILABLE IN RELATED OCCUPATIONS. SEE DVTE MANPOWER PROJECTIONS. SOME STUDENTS ARE ALREADY EMPLOYED WHILE ATTENDING THE COMMUNITY COLLEGE. THEREFORE, OPENINGS MAY NOT BE NEEDED FOR ALL GRADUATES. OPENINGS ARE FOR MARYLAND ONLY.

SIMILAR PROGRAMS IN MARYLAND COMMUNITY COLLEGES:

COLLEGE	ENROLLMENT FALL, 19FF FT	PT	TOTAL	AWARDS CERT	EE-FF AA	SCH YR TOTAL
ALLEGANY	1	-	1	-	-	-
ESSEX	23	22	45	-	9	9
HAGERSTOWN	18	4	22	-	13	13
MONTGOMERY	28	17	45	-	18	18
PRINCE GEORGE'S	25	35	60	-	18	18
TOTAL ALL COLLEGES	95	78	173	-	58	58

DISCIPLINE CREDIT HOUR COST IN RADIOLOGIC TECH

	19CC	19DD	19EE	19FF	19GG
SYSTEMWIDE COST ALL DISCIPLINES	-	$62	$67	$71	-
SYSTEMWIDE COST THIS DISCIPLINE	-	$93	$105	$99	-
COLLEGE COST ALL DISCIPLINES	-	$76	$82	$85	-
COLLEGE COST THIS DISCIPLINE	-	$121	$127	$125	-

THESE COSTS ARE DISCIPLINE COSTS, NOT PROGRAM COSTS; A SINGLE DISCIPLINE MAY SUPPORT SEVERAL PROGRAMS.

PDM QUANTITATIVE CRITERIA CHECKS INDICATE:

DISCIPLINE COST IS AT LEAST 25% OVER STATEWIDE DISCIPLINE COST

SOURCE: HEGIS REPORTS, FOLLOW-UP STUDIES, DVTE MANPOWER REPORT, AND DISCIPLINE COST ANALYSIS SURVEY.
DATA IS SUBJECT TO CONFIRMATION BY THE COLLEGE.

Note: This is a sample of the report.

SBCC DISCIPLINE COST ANALYSIS

SYSTEMWIDE SUMMARY REPORT
ALL COMMUNITY COLLEGES

DISCIPLINE		TOTAL DISCIPLINE COST	TOTAL NUMBER OF FTE	AVERAGE COST PER FTE
100	AGRICULTURE & NATURAL RESC	$24,463.39	9.47	$2,583.25
200	ARCH & ENVIRON DESIGN	$21,631.00	10.70	$2,021.59
300	AREA STUDIES	$74,371.56	36.00	$2,065.88
400	BIOLOGICAL SCIENCES	$4,929,789.67	1901.10	$2,593.12
500	BUSINESS & MANAGEMENT	$1,111,173.86	557.96	$1,991.49
600	COMMUNICATIONS	$549,385.88	239.01	$2,298.59
700	COMPUTER & INFO SCIENCES	$76,813.59	38.10	$2,016.10
800	EDUCATION	$6,351,780.23	1996.10	$3,182.10
900	ENGINEERING	$385,327.55	151.52	$2,543.08
1000	FINE & APPLIED ARTS	$5,503,016.79	1825.20	$3,015.02
1100	FOREIGN LANGUAGES	$930,525.96	291.60	$3,191.10
1200	HEALTH PROFESSIONS	$2,944.00	1.00	$2,944.00
1300	HOME ECONOMICS	$8,424.49	3.46	$2,434.82
1500	LETTERS	$18,403,148.19	7947.38	$2,315.62
1600	LIBRARY SCIENCE	$2,939.67	1.10	$2,672.43
1700	MATHEMATICS	$9,134,470.14	4084.31	$2,236.48

Note: This is a sample of the report. The actual report continues, listing all disciplines.

F-2

SBCC DISCIPLINE COST ANALYSIS

SYSTEMWIDE DETAIL REPORT
TOTAL ALL COMMUNITY COLLEGES

DISCIPLINE		TOTAL DISCIPLINE COST	TOTAL NUMBER OF FTE	AVERAGE COST PER FTE
104	ANIMAL SCIENCE	$7,018.21	4.70	$1,493.24
108	HORTICULTURE	$17,445.18	4.77	$3,657.27
203	INTERIOR DESIGN	$21,631.00	10.70	$2,021.59
313	AMERICAN STUDIES	$74,371.56	36.00	$2,065.88
401	BIOLOGY, GENERAL	$2,773,105.28	1075.50	$2,578.43
402	BOTANY, GENERAL	$177,325.37	53.16	$3,335.69
407	ZOOLOGY, GENERAL	$355,161.80	114.06	$3,113.82
410	PHYSIOLOGY, HUMAN & ANIMAL	$170,274.92	65.18	$2,612.38
411	MICROBIOLOGY	$319,847.15	125.57	$2,547.16
412	ANATOMY	$863,307.97	365.30	$2,363.28
414	BIOCHEMISTRY	$7,600.00	3.70	$2,054.05
418	MARINE BIOLOGY	$7,308.81	2.30	$3,177.74
420	ECOLOGY	$182,781.58	69.86	$2,616.40
422	GENETICS	$27,138.03	8.80	$3,083.87
424	NUTRITION, SCIENTIFIC	$18,394.25	8.90	$2,066.77
499	OTHER, BIOLOGICAL SCIENCES	$27,544.51	8.77	$3,140.77
501	BUSINESS & COMMERCE, GEN	$568,979.96	267.10	$2,130.21

Note: This is a sample of the report. The actual report continues, listing all disciplines.

SBCC DISCIPLINE COST ANALYSIS

COLLEGE SUMMARY REPORT
BAY COUNTY COMMUNITY COLLEGE

DISCIPLINE		TOTAL DISCIPLINE COST	TOTAL NUMBER OF FTE	AVERAGE COST PER FTE
300	AREA STUDIES	$51,111.00	30.10	$1,698.04
400	BIOLOGICAL SCIENCES	$405,244.00	209.00	$1,938.97
800	EDUCATION	$584,698.00	154.50	$3,784.45
1000	FINE & APPLIED ARTS	$346,116.00	160.70	$2,153.80
1100	FOREIGN LANGUAGES	$98,578.00	41.00	$2,404.34
1500	LETTERS	$1,198,848.00	607.40	$1,973.74
1700	MATHEMATICS	$857,473.00	393.90	$2,176.88
1900	PHYSICAL SCIENCES	$346,325.00	130.20	$2,659.95
2000	PSYCHOLOGY	$430,698.00	258.00	$1,669.37
2200	SOCIAL SCIENCES	$627,247.00	352.50	$1,779.42
4900	TRANSFER PROGRAMS	$27,091.00	11.70	$2,315.47
	TOTAL ALL TRANSFER DISCIPLINES	$4,973,429.00	2349.00	$2,117.25

Note: This is a sample of the actual report. The actual report continues, listing all disciplines.

F-4

SBCC DISCIPLINE COST ANALYSIS

COLLEGE DETAIL REPORT
BAY COUNTY COMMUNITY COLLEGE

DISCIPLINE		TOTAL DISCIPLINE COST	TOTAL NUMBER OF FTE	AVERAGE COST PER FTE
313	AMERICAN STUDIES	$51,111.00	30.10	$1,698.04
401	BIOLOGY, GENERAL	$405,244.00	209.00	$1,938.97
801	EDUCATION, GENERAL	$35,271.00	26.70	$1,321.01
835	PHYSICAL EDUCATION	$549,427.00	127.80	$4,299.12
1002	ART	$153,928.00	75.10	$2,049.64
1005	MUSIC (LIBERAL ARTS PROG)	$69,044.00	35.60	$1,939.44
1007	DRAMATIC ARTS	$50,795.00	16.10	$3,154.97
1011	PHOTOGRAPHY	$72,349.00	33.90	$2,134.19
1101	FOREIGN LANGUAGES, GEN	$98,578.00	41.00	$2,404.34
1501	ENGLISH, GENERAL	$882,765.00	444.60	$1,985.53
1506	SPEECH, DEBATE & FORENSIC SCIE	$190,122.00	100.10	$1,899.32
1550	DEVELOPMENTAL ENGLISH	$125,961.00	62.70	$2,008.95
1701	MATHEMATICS, GENERAL	$857,473.00	393.90	$2,176.88
1902	PHYSICS, GENERAL	$114,331.00	37.90	$3,016.65
1905	CHEMISTRY, GENERAL	$203,100.00	77.40	$2,624.03
1911	ASTRONOMY	$28,894.00	14.90	$1,939.19
2001	PSYCHOLOGY, GENERAL	$430,698.00	258.00	$1,669.37
2204	ECONOMICS	$119,822.00	62.90	$1,904.96
2205	HISTORY	$180,621.00	112.70	$1,602.67
2206	GEOGRAPHY	$58,450.00	32.90	$1,776.60
2207	POLITICAL SCIENCE & GOVT	$40,054.00	25.70	$1,558.52
2208	SOCIOLOGY	$228,300.00	118.30	$1,929.84
4901	GEN LIBERAL ARTS & SCIENCES	$27,091.00	11.70	$2,315.47
	TOTAL ALL TRANSFER DISCIPLINES	$4,973,429.00	2349.00	$2,117.25

Note: This is a sample of the actual report. The actual report continues, listing all disciplines.

SBCC DISCIPLINE COST TREND REPORT

STATEWIDE REPORT

		FIS YEAR 19AA		FIS YEAR 19BB		FIS YEAR 19CC		% CHANGE 19AA-19CC	
CODE	DISCIPLINE	FTE	COST/FTE	FTE	COST/FTE	FTE	COST/FTE	FTE	COST/FTE
0101-00	AGRICULTURE, GEN	.00	$.00	.00	$.00	.00	$.00	-	-
0104-00	ANIMAL SCIENCE	.00	$.00	9.30	$2121.42	4.70	$1493.24	-	-
0108-00	HORTICULTURE	.00	$.00	.00	$.00	4.77	$3657.27	-	-
0113-00	FOOD SCIENCE & TECH	.00	$.00	4.20	$2345.66	.00	$.00	-	-
0116-00	AGRICULTURE & FORESTRY TECH	.00	$.00	.50	$4609.02	.00	$.00	-	-
	TOTAL AGRICULTURE & NATURAL RESC	.00	$.00	14.00	$2277.54	9.47	$2583.25	-	-
0203-00	INTERIOR DESIGN	.00	$.00	.00	$.00	10.70	$2021.59	-	-
	TOTAL ARCH & ENVIRON DESIGN	.00	$.00	.00	$.00	10.70	$2021.59	-	-
0307-00	RUSSIAN & SLAVIC STUDIES	.93	$2548.87	.00	$.00	.00	$.00	-100	-100
0313-00	AMERICAN STUDIES	.00	$.00	.00	$.00	36.00	$2065.88	-	-
0399-00	OTHER, AREA STUDIES	3.10	$3681.98	.20	$3696.70	.00	$.00	-100	-100
	TOTAL AREA STUDIES	4.03	$3420.49	.20	$3696.70	36.00	$2065.88	793	-40
0401-00	BIOLOGY, GENERAL	1292.34	$1908.47	1131.00	$2248.86	1075.50	$2578.43	-17	35
0402-00	BOTANY, GENERAL	113.36	$2444.36	72.68	$3098.19	53.16	$3335.69	-53	36
0407-00	ZOOLOGY, GENERAL	130.83	$2745.51	121.66	$2876.57	114.06	$3113.82	-13	13
0410-00	PHYSIOLOGY, HUMAN & ANIMAL	44.95	$2094.63	64.97	$2357.16	65.18	$2612.38	45	25
0411-00	MICROBIOLOGY	109.92	$2296.15	136.05	$2359.46	125.57	$2547.16	14	11
0412-00	ANATOMY	363.12	$1718.98	414.63	$2113.05	365.30	$2363.28	1	37
0414-00	BIOCHEMISTRY	1.92	$3584.90	.00	$.00	3.70	$2054.05	93	-43
0418-00	MARINE BIOLOGY	4.90	$2553.58	5.10	$3058.62	2.30	$3177.74	-53	24

Note: This is a sample of the actual report. The actual report continues, listing all disciplines.

SBCC DISCIPLINE COST TREND REPORT

COLLEGE REPORT
BAY COUNTY COMMUNITY COLLEGE

CODE	DISCIPLINE	FIS YEAR 19AA		FIS YEAR 19BB		FIS YEAR 19CC		% CHANGE 19AA-19CC	
		FTE	COST/FTE	FTE	COST/FTE	FTE	COST/FTE	FTE	COST/FTE
0203-00	INTERIOR DESIGN	.00	$.00	.00	$.00	10.70	$2021.59	-	-
	TOTAL ARCH & ENVIRON DESIGN	.00	$.00	.00	$.00	10.70	$2021.59	-	-
0401-00	BIOLOGY, GENERAL	55.28	$1273.55	89.90	$1382.07	94.60	$1890.92	71	48
0402-00	BOTANY, GENERAL	19.36	$1610.95	7.00	$3642.29	6.00	$2430.50	-69	51
0407-00	ZOOLOGY, GENERAL	9.92	$4387.60	24.20	$3198.47	14.30	$2104.97	44	-52
0411-00	MICROBIOLOGY	33.76	$2077.43	44.40	$2468.60	28.30	$1899.79	-16	-9
0412-00	ANATOMY	157.36	$1633.95	178.50	$2075.80	126.90	$2393.62	-19	46
0414-00	BIOCHEMISTRY	1.92	$3584.90	.00	$.00	3.70	$2054.05	93	-43
0420-00	ECOLOGY	.00	$.00	2.10	$2316.19	1.60	$2962.50	-	-
	TOTAL BIOLOGICAL SCIENCES	277.60	$1726.40	346.10	$2057.63	275.40	$2154.76	-1	25
0602-00	JOURNALISM	.96	$1926.04	.00	$.00	3.70	$1668.11	285	-13
0605-00	COMMUNICATION MEDIA	4.80	$2101.25	1.40	$5714.29	2.00	$2602.50	-58	24
	TOTAL COMMUNICATIONS	5.76	$2072.05	1.40	$5714.29	5.70	$1995.96	-1	-4
0832-00	MUSIC EDUCATION	4.08	$1855.39	6.00	$6065.33	3.20	$2200.00	-22	19
0835-00	PHYSICAL EDUCATION	119.24	$2385.21	131.90	$3412.29	132.60	$2169.68	11	-9
0837-00	HEALTH EDUCATION	21.20	$1060.19	32.00	$1927.09	22.00	$1789.77	4	69
0838-00	BUSINESS, COMM & DIST EDUC	.00	$.00	.00	$.00	.00	$.00	-	-
0899-00	OTHER, EDUCATION	.00	$.00	.00	$.00	14.10	$1308.23	-	-
	TOTAL EDUCATION	144.52	$2175.89	169.90	$3226.25	171.90	$2050.96	19	-6

Note: This is a sample of the actual report. The actual report continues, listing all disciplines.

SBCC DISCIPLINE COST TREND REPORT

COHORT COLLEGE REPORT
SMALL COLLEGES

CODE	DISCIPLINE	FIS YEAR 19AA		FIS YEAR 19BB		FIS YEAR 19CC		% CHANGE 19AA-19CC	
		FTE	COST/FTE	FTE	COST/FTE	FTE	COST/FTE	FTE	COST/FTE
0101-00	AGRICULTURE, GEN	.00	$.00	.00	$.00	.00	$.00	-	-
0113-00	FOOD SCIENCE & TECH	.00	$.00	4.20	$2345.66	.00	$.00	-	-
0116-00	AGRICULTURE & FORESTRY TECH	.00	$.00	.50	$4609.02	.00	$.00	-	-
	TOTAL AGRICULTURE & NATURAL RESC	.00	$.00	4.70	$2586.44	.00	$.00	-	-
0401-00	BIOLOGY, GENERAL	77.82	$1738.42	44.22	$2509.83	77.30	$3431.52	-1	97
0407-00	ZOOLOGY, GENERAL	.00	$.00	1.47	$2905.11	.50	$6466.00	-	-
0410-00	PHYSIOLOGY, HUMAN & ANIMAL	.00	$.00	5.43	$3131.64	4.67	$3612.87	-	-
0411-00	MICROBIOLOGY	.00	$.00	1.50	$1924.61	4.80	$2995.83	-	-
0412-00	ANATOMY	.00	$.00	29.34	$2095.78	28.26	$2897.57	-	-
0418-00	MARINE BIOLOGY	.00	$.00	.80	$4233.53	.00	$.00	-	-
0420-00	ECOLOGY	.00	$.00	8.06	$2978.20	1.63	$4708.54	-	-
	TOTAL BIOLOGICAL SCIENCES	77.82	$1738.42	90.82	$2466.73	117.16	$3322.82	51	91
0501-00	BUSINESS & COMMERCE, GEN	165.70	$1388.55	49.09	$1752.88	43.20	$1988.74	-74	43
0502-00	ACCOUNTING	.00	$.00	67.33	$1774.85	69.49	$1885.16	-	-
0503-00	BUSINESS STATISTICS	.00	$.00	17.11	$1619.74	17.10	$1808.81	-	-
0504-00	BANKING & FINANCE	.00	$.00	6.72	$1381.75	12.50	$2099.65	-	-
0506-00	BUSINESS MGMT & ADMIN	.00	$.00	12.32	$1641.34	8.40	$1966.92	-	-
0509-00	MARKETING & PURCHASING	.00	$.00	13.44	$1469.74	5.80	$1917.88	-	-
0515-00	PERSONNEL MANAGEMENT	.00	$.00	17.63	$1784.58	8.70	$2285.16	-	-
0599-00	OTHER, BUSINESS & MGMT	.00	$.00	.80	$4007.50	.50	$3886.88	-	-
	TOTAL BUSINESS & MANAGEMENT	165.70	$1388.55	184.44	$1719.75	165.69	$1952.81	-0	41

Note: This is a sample of the actual report. The actual report continues, listing all disciplines.

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